## **Remarks/Arguments**

The Examiner withdrew the rejection of claims 1-28 and 45 under U.S.C. 103(a) as being unpatentable over U.S. Patent 6,699,596 to Yano et al., in view of in view of U.S. Patent No. 5,142,192 to Takehashi et al. due to Applicant's arguments in Applicant's amendment filed January 22, 2007.

The Examiner now has rejected claims 1, 3, 28 and 45 under 35 U.S.C. 103(a) as being unpatentable over U.S. Patent No. 5,142,192 to Takehashi et al. in view of U.S. Patent 6,699,596 to Yano et al. The Applicants respectfully disagree with the Examiner.

Applicants are somewhat confused by this rejection, as it is merely a reiteration of the previous rejection of Yano in view of Takehashi (which the Examiner has withdrawn due to Applicants' prior arguments), except the order in which the references are cited is reversed. However, it is well accepted that a §103 obviousness rejection is based on the combined teachings of the applied references, and the order in which the references are recited is immaterial. That is, "where rejection is predicated on two references, each containing pertinent disclosure, it is of no significance, but merely a matter of exposition, that rejection is stated to be on W in view of H instead of on H in view of W." *In Re Bush*, 296 F.2d 491, 496, 131 USPQ 263, 267 (CCPA 1961).

Based on Applicants' comments in the previously filed response, ANY combination of Yano and Takehashi fails to render the present claims unpatentable. Applicants reiterate those comments and submit that the present rejection is improper for the same reasons outlined in the previous response. The Examiner's withdrawal of the previous rejection based on Yano in view of Takehashi supports this contention. The present rejection is therefore improper as being merely repetitive of this already withdrawn rejection. Thus, withdrawal of the present rejection is requested.

## CONCLUSION

In view of the foregoing comments, Applicants submit that claims 1, 3-28 and and 45 are in condition for allowance. Applicants respectfully request early notification of

such allowance. Should any issues remain unresolved, the Examiner is encouraged to contact the undersigned to attempt to resolve any such issues.

If any fee is due in conjunction with the filing of this response, Applicants authorize deduction of that fee from Deposit Account 06-0308.

Respectfully submitted,

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Date

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